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and

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Attorneys for Debtors and Debtors-in-Possession

**UNITED STATES BANKRUPTCY COURT
 DISTRICT OF NEVADA**

In re:
 USA COMMERCIAL MORTGAGE COMPANY,
 Debtor.

Case No. BK-S-06-10725 LBR
 Case No. BK-S-06-10726 LBR
 Case No. BK-S-06-10727 LBR
 Case No. BK-S-06-10728 LBR
 Case No. BK-S-06-10729 LBR

In re:
 USA CAPITAL REALTY ADVISORS, LLC,
 Debtor.

Chapter 11

In re:
 USA CAPITAL DIVERSIFIED TRUST DEED
 FUND, LLC,
 Debtor.

Jointly Administered Under
 Case No. BK-S-06-10725 LBR

In re:
 USA CAPITAL FIRST TRUST DEED FUND,
 LLC,
 Debtor.

In re:
 USA SECURITIES, LLC,
 Debtor.

Affects:

- ☒ All Debtors
☐ USA Commercial Mortgage Company
☐ USA Securities, LLC
☐ USA Capital Realty Advisors, LLC
☐ USA Capital Diversified Trust Deed Fund, LLC
☐ USA First Trust Deed Fund, LLC

**DECLARATION IN SUPPORT OF
 SECOND AND FINAL APPLICATION
 OF SCHWARTZER & MCPHERSON
 LAW FIRM FOR ALLOWANCE OF
 ATTORNEYS' FEES AND
 REIMBURSEMENT OF EXPENSES
 FOR THE PERIOD APRIL 14, 2006
 THROUGH MARCH 12, 2007
 (AFFECTS ALL DEBTORS)**

Date: June 22, 2007
 Time: 9:30 a.m.

1 I, Jeanette E. McPherson, hereby declare as follows:

2 1. I am over the age of 18, am mentally competent, have knowledge of the facts in
3 this matter, and if called upon to do so, could and would testify.

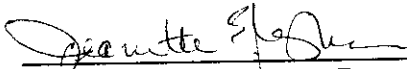
4 2. I am the managing partner in the Schwartzer & McPherson Law Firm ("S&MLF"),
5 Nevada counsel for USA Commercial Mortgage Company, USA Capital Realty Advisors, LLC,
6 USA Capital Diversified Trust Deed Fund, LLC, USA Capital First Trust Deed Fund, LLC, and
7 USA Securities, LLC (collectively, the "Debtors").

8 3. I make this declaration in support of the Second and Final Application of
9 Schwartzer & McPherson Law Firm For Allowance of Attorneys' Fees And Reimbursement of
10 Expenses of Schwartzer & McPherson Law Firm For The Period April 14, 2006 Through March
11 12, 2007 (the "Second Application").

12 4. I have personally reviewed the information contained in the Second Application
13 and the same is true and correct to the best of my knowledge, information and belief.

14 5. The list of fees and expenses incurred through March 12, 2007 are true and
15 accurate copies of invoices that are maintained by S&MLF in the ordinary course of business.

16 DATED: April 25, 2007

17 
18 Jeanette E. McPherson, Esq.

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